



DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

Availability of Electronic Viewing of Certain Bills in the Automated Commercial

Environment and the Adoption of an Enhanced Bill Format

AGENCIES: U.S. Customs and Border Protection, Department of Homeland Security.

ACTION: General notice.

SUMMARY: This document announces that U.S. Customs and Border Protection (CBP) is making available to the public an option to electronically view certain bills, specifically supplemental bills, certain reimbursable bills, and non-reimbursable/miscellaneous bills. CBP will deploy a new report within the Automated Commercial Environment (ACE) that will allow importers of record, licensed customs brokers, and other ACE account users to electronically view unpaid, open bills starting at the time that physical bills are created until the bills are paid. Additionally, this document announces that CBP will transition from the current bill format, known as CBP Form 6084, to a new CBP Bill Form that is enhanced to include additional information for the public. CBP's adoption of the new CBP Bill Form will enable the public to identify the legal authority for the bill, the origin of the bill, contact information for additional questions about the bill, and the consequences for not paying the bill.

DATES: The deployment of the electronic viewing functionality for certain bills, as announced in this document, will become operational on October 18, 2021. Additionally, the transition to the new CBP Bill Form will be implemented on October 18, 2021.

ADDRESSES: Comments concerning this notice may be submitted at any time via email to the ACE Collections Team, Investment Analysis Office, Office of Finance, U.S. Customs and Border Protection, at ACECollections@cbp.dhs.gov, with a subject line identifier reading "Updates to Bill Notice."

FOR FURTHER INFORMATION CONTACT: Steven J. Grayson, Program Manager, Investment Analysis Office, Office of Finance, U.S. Customs and Border Protection, at (202) 579-4400, or steven.j.grayson@cbp.dhs.gov.

SUPPLEMENTARY INFORMATION:

I. Background

A. Ongoing Modernization of the Collections System at U.S. Customs and Border Protection

U.S. Customs and Border Protection (CBP) is modernizing its collections system, allowing CBP to eventually retire the Automated Commercial System (ACS) and transfer all collections processes into the Automated Commercial Environment (ACE). This modernization effort, known as ACE Collections, includes the consolidation of the entire collections system into the ACE framework, which will enable CBP to utilize trade data from ACE modules, benefitting both the trade community and CBP with more streamlined and better automated payment processes. The new collections system in ACE will reduce costs for CBP, create a common framework that aligns with other initiatives to reduce manual collection processes, and provide additional flexibility to allow for future technological enhancements. ACE Collections will also provide the public with more streamlined and better automated payment processes with CBP, including better visibility into data regarding specific transactions.

ACE Collections supports the goals of the Customs Modernization Act (Pub. L. 103-182, 107 Stat. 2057, 2170, December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act), of modernizing the business processes that are essential to securing U.S. borders, speeding up the flow of legitimate shipments, and targeting illicit goods that require scrutiny. ACE Collections also fulfills the objectives of Executive Order 13659 (79 FR 10655, February 25, 2014), to provide the trade community with an integrated CBP trade system that facilitates trade, from entry of goods to receipt of duties, taxes, and fees.

CBP is implementing ACE Collections through phased releases in ACE. Release 1, which was deployed on September 7, 2019, dealt with statements integration, the collections information repository (CIR) framework, and ACH (automated clearinghouse) processing. *See* 84 FR 46749 and 84 FR 46678 (September 5, 2019), and 84 FR 49650 (September 23, 2019). Release 2 was deployed on February 5, 2021, and focused on non-ACH electronic receivables and collections, for Fedwire and Pay.gov, that included user fees, Harbor Maintenance Fee (HMF), and Seized Assets and Case Tracking System (SEACATS) payments. All of the changes in Release 2 were internal to CBP and did not affect the trade community. Release 3 was deployed on May 1, 2021, and primarily implemented technical changes to the liquidation process, and deferred tax bills, that were internal to CBP. Release 3 also harmonized the determination of the due date for deferred tax payments with the entry summary date, streamlined the collections system, and provided importers of record with more flexibility and access to data when making deferred payments of internal revenue taxes owed on distilled spirits, wines, and beer imported into the United States. *See* 86 FR 22696 (April 29, 2021).

As explained more fully below, Release 4 will be deployed on October 18, 2021, and focuses on the billing processes for supplemental bills, certain reimbursable bills, and non-reimbursable/miscellaneous bills issued by CBP to the public. Release 4 includes mainly internal, technical changes to the production and management of certain bills by CBP, but also makes available to importers of record, licensed customs brokers, and other ACE account users, an option to electronically view unpaid, open bill details as reports in ACE Reports and adopts a new, enhanced format for bills issued by CBP. These enhancements will benefit the public by providing a streamlined and transparent billing process that will improve the accuracy and usefulness of bills. Additional releases for ACE Collections will follow, and any further changes affecting the public will be announced by notice in the *Federal Register*, as needed.

B. Overview of the Billing Process and the Types of Bills Affected by Release 4 of ACE Collections

CBP is authorized to collect duties, taxes, and fees from customs activities. *See generally* 19 U.S.C. §§ 58a, 58b, 58b-1, 58c, 1505, 26 U.S.C. 4461. The regulations found in part 24 of title 19 of the Code of Federal Regulations (CFR) address the financial and accounting procedures for when CBP collects the duties, taxes, fees, interest, and other applicable charges from the public due to customs activities. *See generally* 19 CFR 24.1–24.36. Currently, CBP notifies individuals and entities of monies owed to CBP through a physical bill on the CBP Form 6084, which is sent by mail, in accordance with 19 CFR 24.3(a). Each bill is generated from data elements available within ACE or ACS and/or appearing on certain CBP forms. CBP officials collect, organize, and forward the data elements to a third-party print vendor (the third-party). The third-party uses the data elements to generate the bill and then mails the bill to the corresponding party at the end of the week with a batch of other bills.

CBP collects and manages numerous types of bills and uses several systems and processes to manage them. CBP separates the bills it collects into broad categories. *See generally* 19 CFR 24.3a. The categories include accrual bills, supplemental bills, reimbursable bills, non-reimbursable/miscellaneous bills, debit vouchers, and fines, penalties, and forfeiture

bills. Release 4 specifically concerns supplemental bills, certain reimbursable bills, and non-reimbursable/miscellaneous bills. A more detailed description of these types of bills is provided below. However, it should be noted that Release 4 does not include accrual bills,¹ debit vouchers,² or fines, penalties, and forfeiture bills,³ except where those bills would utilize the enhanced CBP Bill Form. CBP will address these bills in future releases for ACE Collections, as needed.

Supplemental bills are described in 19 CFR 24.3a and constitute the majority of bills CBP generates for collections purposes. These bills arise from the liquidation and reliquidation processes and are generated because of the nonpayment or underpayment of duties, taxes, and fees at the time of entry for imported merchandise. Supplemental bills also include vessel repair duties, consumption duties, antidumping/countervailing duties, as well as any interest that is owed.⁴

Reimbursable bills are described in 19 CFR 24.16-17. Generally, reimbursable bills arise from certain activities and services performed by CBP employees in partnership with private sector entities. The activities include, but are not limited to, agricultural processing or border security, administrative support, and immigration inspection at ports of entry. Reimbursable bills generally cover the salaries of additional staff, overtime hours, administration, and transportation expenses. Most reimbursable bills are already managed through the SAP

¹ Accrual bills are described in 19 CFR 24.3a and 24.4 and record/recognize revenue transactions during the period service was provided and revenue was technically earned instead of when actual payment was received. The most notable example are deferred tax payments of internal revenue taxes owed on distilled spirits, wines, and beer imported into the United States. The majority of accrual bills were addressed in Release 3.

² Debit vouchers are described in 19 CFR 24.3(e) and 24.3a and arise when a CBP account is debited because of a dishonored or “bounced” check or ACH transaction.

³ Fines, penalties, and forfeiture bills arise from activities governed by other statutes and regulations, such as 19 CFR 133.27, which allows CBP to impose civil fines “on any person who . . . aids and abets the importation of merchandise . . . that bears a counterfeit mark” or 19 CFR 146.81, which allows the assessment of penalties for violating the rules governing foreign trade zones. The full extent of fines, penalties, and forfeiture bills that CBP collects is too numerous and varied to list here.

⁴ CBP assesses interest on the underpayment of estimated duties, taxes, fees, or interest owed by importers of record, as set forth in 19 CFR 24.3a(b)(2).

enterprise resource planning software.⁵ This notice concerns the reimbursable bills that do not use the SAP system, which include, but are not limited to, bills that CBP collects on behalf of certain other government agencies, certain internal revenue tax collections, and baggage declarations on the CBP Collection Receipt Form (Form 368 or 368A).

Non-reimbursable/miscellaneous bills are described in 19 CFR 24.3(e) and 24.3a. These bills are also known as “manual bills” or “manual receivables” and include certain user fees, such as commercial Consolidated Omnibus Budget Reconciliation Act (COBRA) fees, Customs Inspection User Fees (CUF), and other non-tariff debts. This is a catchall category that covers unique and varied bills.

CBP has determined that providing a new option to electronically view these bills in ACE, as described in more detail below, will provide the public with more transparency and tools to manage certain outstanding bills. CBP has reviewed and assessed the collections requirements from fiscal year (FY) 2018, and after a thorough evaluation, identified the requirements and modernization opportunities to support users of CBP’s collections system. Throughout this evaluation, CBP has collaborated with stakeholders within CBP, as well as members of the trade community, and received valuable feedback, which was incorporated in the new ACE Collections requirements for billing. The resulting benefits to the public that are announced in this document will be implemented on October 18, 2021.

II. Enhancements to the Billing Process

CBP is announcing two enhancements to the billing process for the public as part of Release 4. The first enhancement is the creation of a new report for the types of bills that are affected by Release 4. This new report will enable ACE account users to view their unpaid, open bill details in ACE Reports, which is the data repository for ACE Collections. The second

⁵ For example, CBP services rendered under the Reimbursable Services Program (RSP) are billed through the SAP system. Additional information about the Reimbursable Services Program may be found at <https://www.cbp.gov/border-security/ports-entry/resource-opt-strategy/public-private-partnerships/reimbursable-services-program>.

enhancement is the replacement of the current bill format (as set forth on the CBP Form 6084), in all instances when the current bill format is used, with a new CBP Bill Form, which will provide the public with additional information to better facilitate the billing process.

A. Availability of an Option for Electronic Viewing of Certain Bills in ACE

Currently, CBP sends physical bills on the CBP Form 6084, via mail to officially notify the public of amounts owed for duties, taxes, fees, and other charges. Given timing considerations, the public often relies upon their own recordkeeping systems to track amounts owed and make prompt payments to CBP. CBP's deployment of Release 4 will enable ACE to pull, organize, and process data elements appearing in other CBP systems and forms necessary to produce bills in ACE. As such, CBP now has the capability to organize and turn that processed data into a report that displays unpaid, open bill details, which ACE account users may view in ACE Reports. This new option to view consolidated bills in ACE Reports will, *inter alia*, reduce the amount of time that importers of record and licensed customs brokers spend for identifying and tracking individual entries of imported merchandise and determining the total amounts they owe to CBP. Moreover, the accuracy of the billing and collection processes will be improved because the public will be able to identify, prepare for, and then address a physical bill during the time that it is in transit through the mail.

Within a business day after initial processing of billing data, ACE will reproduce the bill data in ACE Reports. The data elements appearing in a consolidated report, which covers all unpaid, open bill details for a particular debtor, will include: the debtor's name, the bill number, the bill version, the bill date,⁶ the last notice date, the port of service/charge name, the Center of Excellence and Expertise (Center) associated with the bill, the team associated with the bill, the date of the transaction that produced the bill, the transaction identification number, reference name, the type of charge, the amount owed, the interest accrued to date, the full amount due

⁶ The bill date is the date upon which the bill and the CBP Bill Form, described below, are generated by ACE. Thirty days after the bill date is the bill due date for most bills, except for bills resulting from dishonored checks or dishonored ACH transactions, which are due within 15 days of the date of issuance of the bill (19 CFR 24.3(e)).

upon receipt, the due date, the amount due after the due date, the surety code, the date the associated interest rate becomes effective, the interest rate, and the address and special addresses where the physical bill was mailed. Specific bill numbers and data will be removed from the unpaid, open bill detail report as early as two business days after the corresponding bill is paid and has been processed by CBP.

As bills are processed in ACE, the same bill data will appear in a consolidated format alongside all other outstanding and unpaid bills attributed to the same debtor number⁷ that appears on the physical bill. The unpaid, open bill details will be viewable only in ACE Reports.⁸ It is important to note that CBP will continue its current processes for mailing physical bills. The CBP Bill Form for the physical bills, subject to the enhancements described elsewhere in this document, will remain the primary source of legal notice of monies owed due to customs activity, as required by 19 CFR 24.3(a). Information and data that appear on the physical bill will supersede the data elements that appear in ACE Reports and the public should continue to consult the physical bill to ensure the proper payments of bills.⁹

Only members of the public who have an ACE Portal account will be able to view their unpaid, open billing details in the new report that will be available in ACE Reports. CBP encourages affected members of the public (including, but not limited to, importers of record and licensed customs brokers) who do not already have an ACE Portal account to apply for access to be able to view the necessary data to make timely bill payments.¹⁰ CBP will provide any needed support for setting up ACE Portal accounts. The public may access the ACE Reports application

⁷ A unique identifying number, the debtor number, is assigned to each party, by CBP's Finance Division, that owes or owed money for customs activity. The debtor number is used by CBP to identify parties, their payment histories, their outstanding debts, and the number appears on all mailed CBP Form 6084s, and, in the future, CBP Bill Forms.

⁸ The unpaid, open bill details report will not include the deferred tax consolidated bill details which are instead accessible in ACE Reports as a separate report. The consolidated deferred tax bill was announced, and more information can be found, in Release 3, 86 FR 22696 (April 29, 2021).

⁹ A debtor may request an electronic copy of a mailed CBP Form 6084 by calling the appropriate port of entry or CBP's Finance Division at (317) 614-4811.

¹⁰ The step-by-step instructions to apply for an ACE Portal account are available online at: <https://www.cbp.gov/trade/automated/getting-started/portal-applying>.

through the ACE Secure Data Portal at <https://ace.cbp.dhs.gov>.¹¹ Within ACE Reports, ACE account users may navigate to and access their unpaid, open bill detail report (the report) in the Workspace Module. The Workspace Module is a window in ACE Reports that provides ACE account users access to their standard reports categorized by subject area (such as Cargo Release, Entry Summary, Manifest, etc.) and includes a navigation list (a folder structure of standard reports) and a viewer that displays the report selected.¹²

¹¹ For more information about accessing, navigating, and personalizing ACE Reports, please review the ACE Reports Trainings at <https://www.cbp.gov/trade/ace/training-and-reference-guides>.

¹² For additional information about the Workspace Module, please consult the specific ACE Report training at <https://www.cbp.gov/trade/ace/training-and-reference-guides> or the quick reference card at <https://www.cbp.gov/document/guidance/ace-reports-qrc-navigating-workspace-module>.

B. Adoption of an Enhanced CBP Bill Form to Replace the Current CBP Form 6084

Pursuant to 19 CFR 24.3(a), any bill or account for money due the United States must be rendered by an authorized CBP officer or employee on an official form. A bill informs the recipient of the amount owed on a given date, the reason for the amount, the port of service/charge, the late payment date, and the interest rate, among other information, and it also includes a “bill number” to allow for its unique identification. The required contents of the bill, which are captured on the current CBP Form 6084, are described in 19 CFR 24.3a(d) and additional requirements for certain bills described in 19 CFR 24.4(f) and 24.4(h).

As part of Release 4, CBP is replacing the current CBP Form 6084 with a new CBP Bill Form to provide the public with additional information to identify the authenticity of the bill and status information, as well as better access to CBP resources to address questions. The new CBP Bill Form will have the same structure as the current CBP Form 6084, and it will contain all of the same information.¹³ However, the new CBP Bill Form will be enhanced with additional language to inform the recipient that the bill is produced pursuant to 19 CFR 24.3a(d) and the inclusion of three new data fields to identify the “Center ID” and “Team Number” that produced the bill, as well as the date the bill was printed.¹⁴ CBP is also adding email and internet addresses alongside the existing telephone number to better enable the bill recipient to address questions related to billing directly with CBP. For overdue bills only, CBP is including a warning message concerning the consequences of continued non-payment or a formal demand for payment and information about sanctions pursuant to 19 CFR 142.26.

The CBP Bill Form will also have a specific version dedicated to the recipients of bills for deferred payments of internal revenue taxes owed on distilled spirits, wines, and beer

¹³ Additionally, the CBP Bill Form will harmonize the presentation of interest accrued before liquidation, and determined at liquidation, appearing on supplemental bills. The CBP Bill Form will present a summary of that interest accrued as a single, consolidated amount for all items appearing on the bill. This is separate from the interest itemized and accruing as a result of delinquency.

¹⁴ The print date is the date upon which the third-party print vendor, described above, prints, and mails the CBP Bill Form. The print date reflects the date of mailing of notice of demand for payment against the bond pursuant to 19 U.S.C. 1514(c)(3).

imported into the United States. This new deferred tax CBP Bill Form (CBP Bill Form (DT)), will have the same format as the CBP Bill Form, but it will inform the recipient that, in accordance with 19 CFR 24.4, this bill is being issued for the deferred tax payment on imported alcoholic beverages and that any accrued interest for late payment will be assessed on a separate bill as required by 19 CFR 24.4(f)(2). As bills for deferred tax payments are subject to specific regulations that do not apply to other bills, importers of record who pay deferred taxes will benefit from a more customized CBP Bill Form.¹⁵

The new CBP Bill Form and CBP Bill Form (DT) will provide the public with additional clarity about the billing process. The recipients of bills will know under what authority the bill is produced through the addition of citations to regulations, and they will be able to identify the origin of the bill more easily because of the new data fields. Moreover, the recipients of bills will be able to better address billing questions because the bill will list additional informational resources and the recipients will be better advised as to the consequences for failing to timely pay.

The enhanced CBP Bill Form, as described herein, may be found on CBP's website at <https://www.cbp.gov/trade/priority-issues/revenue/bill-payments> and will be adopted by CBP on October 18, 2021. Please note that this CBP Bill Form will continue to also be identifiable as the

¹⁵ For additional information about changes to the payment of deferred taxes on imported alcoholic beverages, please see the *Federal Register* notice published for Release 3, 86 FR 22696 (April 29, 2021).

CBP Form 6084 unless and until the associated numerical designation of 6084 becomes obsolete under a future rulemaking that would be published in the *Federal Register*.

Dated: October 6, 2021.

Jeffrey Caine,

Chief Financial Officer,

U.S. Customs and Border Protection.

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